ATTACHMENT 2

Jennifer M. Randolph

From: Robert K Alber [condo28@mail.com]

Sent: Thursday, January 12, 2006 7:27 PM

To: Jennifer M. Randolph; laserhaas@msn.com

Cc: Robert K Alber; eToys Shareholders Group - Scott Pletch

Subject: RE: eToys Inc. et al.- District Court- 05-830, 05-829 and 05-831

Dear Jennifer.

I have two questions which must be addressed before going any further. The reason for this is to potentially save you, your Firm and myself any expenses and wastage of time in the future, and not being an attorney am unfamiliar with this mediation process.

1. Upon information and belief, the name Bifferato has appeared in many, many Federal Bankruptcy cases which we have researched over the past 5+ years in which Appellees are/were also involved. In order for me to form a reasonable conclusion as to a 'potential conflict' between your Firm and Appellees MNAT, TB&F and Barry Gold, I respectfully request a full disclosure as to the cases your Firm has worked on where any of the aforementioned Parties were on the same case, and any other relationship(s) between members of your Firm and Appellees. I also request that Karen Bifferato submit a list of cases she has worked on where any of the aforementioned Parties was also present, and any other relationship(s) between her and Appellees.

As you may have noticed in my previous filings in Federal Bankruptcy Court, I will view anything less than full disclosure by any party as unacceptable. And also, that I (and other eToys shareholders) are relentless in our research and due diligence.

2. As my concerns to date only concern criminal acts by Appellees and my pursuit of criminal charges/penalties against them, how can Mediation between Appellees and me possibly be a remedy? In mediation, is it a possibility that your Firm would recommend Appellees be prosecuted for criminal acts by the U.S. Attorney's Office if such became clear as the appropriate course of action?

Your attention to these issues is much appreciated.

Regards,

Robert K Alber

Fax/Tel - (408) 778-5241 condo28@mail.com

----Original Message----

From: Jennifer M. Randolph [mailto:jmr@bgbblaw.com]

Sent: Thursday, January 05, 2006 1:53 PM

To: dabbott@mnat.com; mminuti@saul.com; Frederick B. Rosner; laserhaas@msn.com;

condo28@mail.com

Subject: eToys Inc. et al.- District Court- 05-830, 05-829 and 05-831

Importance: High

All:

Connor Bifferato has been asked to mediate the above-mentioned matter. The firm previously represented an equipment lessor in an eToys matter a few years ago which has been resolved and is unrelated to this current eToys matter, but we wanted to disclose it to you nonetheless.

If you believe this poses a potential conflict and wish to have another mediator appointed, please notify us as soon as possible so that we may advise the Court of same. I look forward to hearing from you.

Jennifer M. Randolph Legal Assistant Bifferato, Gentilotti, Biden & Balick, P.A. 1308 Delaware Ave. Wilmington, DE 19806 Т- 302-429-1900 F-302-429-8600 jmr@bgbblaw.com